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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-27
EMPLOYEE MATTERS (PENSION)
66.6 HOURS

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 07/31/06
Bill Number: 1128095

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	06/06/06	0.20	CORRESPONDENCE RE: COMPASS DOCUMENT REQUESTS (0.2).
MARAFIOTI KA	06/08/06	0.60	CONFERENCES WITH JOHN SHEEHAN, ROTHSCHILD, FTI, AND LONIE HASSEL RE: PBGC ISSUES (0.3); MEETING WITH PBGC, SHEEHAN, SHAW, AND EISENBERG (0.3).
MARAFIOTI KA	06/13/06	0.10	TELECONFERENCE WITH BILL SHAW RE: INFORMATION SHRING ISSUES RE: COMPASS (0.1).
MARAFIOTI KA	06/25/06	0.30	REVIEW PBGC CORRESPONDENCE RE: COMPASS, WITH INFORMATION REQUESTS (0.3).
MARAFIOTI KA	06/26/06	0.80	TELECONFERENCE WITH B. SHAW AND CORRESPONDENCE L. HASSEL RE: COMPASS REQUESTS (0.2); TELECONFERENCE WITH J. VITALE, S. CORCORAN, N. TORRACO, LONIE HASSEL RE: SAME (0.4); ANALYZE SAME (0.2).
		2.00	
Total Partner		2.00	
TOTAL TIME		<u>2.00</u>	

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 08/31/06
Bill Number: 1122597

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	07/13/06	0.40	TELECONFERENCE FROM B. SCHORLING RE: PROOFS OF CLAIM BY FIDUCIARIES OF PENSION PLANS (0.1); RELATED CORRESPONDENCE WITH SCHORLING, COMPANY (F. KUPLIICKI), L. HASSEL (0.3) RE: SAME.
MARAFIOTI KA	07/17/06	0.20	TELECONFERENCE WITH B. SCHORLING RE: INDEPENDENT FIDUCIARY PENSION CLAIMS (0.1); CORRESPONDENCE RE: SAME (0.1).
MARAFIOTI KA	07/18/06	1.10	REVIEWED FIDUCIARY PROPOSED STIPULATION RE: FILING OF CONSOLIDATED CLAIMS (0.3); REVIEWED MOTION RE: SAME (0.2); CORRESPONDENCE TO CLIENT RE: SAME (0.1); REVIEWED PBGC CORRESPONDENCE RE: INFORMATION REQUESTS AND CLIENT CORRESPONDENCE RE: SAME (0.3); TELECONFERENCE FROM M. CALOWAY RE: FIDUCIARY STIP AND CORRESPONDENCE RE: SAME (0.2) .
MARAFIOTI KA	07/20/06	0.30	EVALUATE PENSION ISSUES (0.3).
MARAFIOTI KA	07/21/06	1.20	REVIEWED MEMO RE: PENSION EXCISE TAX (0.6) AND ANALYZED SAME (0.6).
MARAFIOTI KA	07/31/06	0.40	DIRECT RESEARCH RE: ERISA SECTION 4062(E) (0.4).
		3.60	
Total Partner		3.60	
MEISLER RE	07/12/06	0.40	REVIEW AND ANALYZE CORRESPONDENCE FROM DEOC RE: LIVERPOOL PENSION PLAN (0.4).
MEISLER RE	07/17/06	0.40	REVIEW K. COBB QUESTIONS RE: FORM 5500 (0.4).
MEISLER RE	07/18/06	0.50	CONTINUED ANALYSIS OF K. COBB QUESTIONS RE: FORM 5500 (0.5).
MEISLER RE	07/19/06	1.90	CONTINUED ANALYSIS AND REVIEW CASE LAW RE: K. COBB FORM 5500 QUESTIONS (1.9).
MEISLER RE	07/20/06	0.20	FOLLOW UP ON STATUS OF RESPONSE RE: K. COBB FORM 5500 QUESTIONS (0.2).
MEISLER RE	07/21/06	0.30	FINAL REVIEW OF RESPONSE RE: K. COBB FORM 5500 QUESTIONS (0.3).
MEISLER RE	07/25/06	0.40	CONTINUED ATTENTION TO FORM 5330 ANALYSIS (0.4).
MEISLER RE	07/26/06	1.20	CONTINUED ANALYSIS OF FORM 5330 (0.5); REVIEW ORDERS RE: SAME (0.7).
		5.30	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

PERL MW	07/17/06	3.50	BEGIN RESEARCH RE: EXCISE TASK RELATED UNDERFUNDING OF PENSION OBLIGATIONS (3.2); TELECONFERENCES WITH L. HASSEL (0.2) AND WORKING GROUP (0.1) RE: SAME.
PERL MW	07/18/06	5.90	CONTINUE RESEARCH RE: EXCISE TAX UNDER IRC SECTION 4971 (5.9).
PERL MW	07/19/06	9.90	CONTINUE RESEARCH IN CONNECTION WITH EXCISE TAX DUE FOR PENSION FUND ACCUMULATED DEFICIENCY (9.6); TELECONFERENCE WITH WORKING GROUP RE: SAME (0.3).
PERL MW	07/20/06	6.60	CONTINUE TO RESEARCH ISSUE IN CONNECTION WITH EXCISE TAX DUE FROM ACCUMULATED DEFICIENCY (5.8); TELECONFERENCE WITH L. HASSEL RE: SAME (0.8).
PERL MW	07/21/06	4.30	TELECONFERENCES WITH L. HASSEL RE: PAYMENT OF EXCISE TAX (0.5, 0.1); MULTIPLE TELECONFERENCES WITH WORKING GROUP RE: SAME (0.4, 0.5, 0.3); REVIEW RESEARCH AND CASE LAW RE: SAME (2.5).
PERL MW	07/24/06	8.50	CONSIDER ISSUE RE: PAYMENT OF EXCISE TAX FOR PRE-PETITION PENSION OBLIGATION (0.2) AND DRAFT PROPOSED RESPONSE RE: SAME (0.3); FOLLOW UP RESEARCH RE: SAME (6.8); DRAFT OUTLINE RE: SAME (1.2).
PERL MW	07/25/06	5.60	CONTINUE RESEARCH RE: PAYMENT OF EXCISE TAX IN CONNECTION WITH ACCUMULATED FUNDING DEFICIENCY AND FOLLOW UP RE: SAME (3.8); DRAFT CORRESPONDENCE AND ANALYSIS RE: SAME (0.7); MULTIPLE CORRESPONDENCES AND TELECONFERENCES RE: SAME (0.4, 0.3); REVIEW DOCKET RE: PRECEDENT FOR MODIFYING COLLECTIVE BARGAINING AGREEMENTS (0.4).
PERL MW	07/26/06	7.40	FOLLOW UP RESEARCH IN CONNECTION WITH PAYMENT OF EXCISE TAX AND POSSIBLE RELATED PENALTIES (6.6); TELECONFERENCE WITH L. HASSEL RE: SAME (0.8).
		51.70	
Total Associate		57.00	
TOTAL TIME		<u>60.60</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 08/31/06
Bill Number: 1122597

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	07/28/06	Telecommunications, D	1.02
Telephone Expense	07/28/06	Telecommunications, D	1.63
Telephone Expense	07/28/06	Telecommunications, D	0.20
Telephone Expense	07/28/06	Telecommunications, D	0.15
TOTAL TELEPHONE EXPENSE			\$3.00
Lexis/Nexis	07/19/06	Perl MW	43.32
Lexis/Nexis	07/19/06	Perl MW	-4.32
TOTAL LEXIS/NEXIS			\$39.00
Westlaw	07/17/06	Perl MW	102.98
Westlaw	07/18/06	Perl MW	56.49
Westlaw	07/19/06	Perl MW	200.52
Westlaw	07/20/06	Perl MW	17.47
Westlaw	07/21/06	Perl MW	8.48
Westlaw	07/24/06	Perl MW	60.57
Westlaw	07/25/06	Perl MW	118.91
Westlaw	07/26/06	Perl MW	282.12
Westlaw	07/27/06	Perl MW	26.81
Westlaw	07/31/06	Lee M	352.65
TOTAL WESTLAW			\$1,227.00
Vendor Hosted Teleconferencing	07/31/06	Teleconferencing Services, LLC	5.00
TOTAL VENDOR HOSTED TELECONFERENCING			\$5.00
TOTAL MATTER			\$1,274.00

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 10/31/06
Bill Number: 1127729

NAME	DATE	HOURS	DESCRIPTION
PERL MW	09/01/06	0.80	REVIEW NOTES FROM TELECONFERENCES WITH L. HASSEL (0.3); DRAFT MEMO SUMMARIZING SAME (0.5).
PERL MW	09/21/06	2.70	REVIEW CORRESPONDENCE RE: EXCISE TAX (0.7) AND REVIEW RESEARCH AND NOTES RE: SAME (0.8); FOLLOW UP CORRESPONDENCES RE: SAME (0.3); REVIEW FILE RE: SAME IN CONNECTION WITH FURTHER RESEARCH (0.9).
PERL MW	09/27/06	0.50	STRATEGIZE WITH WORKING GROUP RE: PENSION EXCISE TAX ISSUE (0.5).
		4.00	
Total Associate		4.00	
TOTAL TIME		<u>4.00</u>	

Delphi Corporation (DIP)
Employee Matters (Pension)

Bill Date: 10/31/06
Bill Number: 1127729

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	09/26/06	Copy Center, D	42.00
		TOTAL IN-HOUSE REPRODUCTION	\$42.00
		TOTAL MATTER	\$42.00